

## FINANCIAL REPORTS

## FINANCIAL STATEMENTS

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## Financial Statements

### National Mediation Board Statement of Net Cost

For the Year Ended September 30, 2011 and September 30, 2010

<b>Costs</b>	<b>2011</b>	<b>2010</b>
Mediation/Representation, Arbitration, and Emergency Board		
Intragovernmental	\$ 4,001,276	\$ 3,493,783
With the Public	9,187,747	8,914,332
<b>Total</b>	13,189,023	12,408,115
Less Revenue from Services	0	0
<b>Net Program Costs</b>	<b>\$ 13,189,023</b>	<b>\$ 12,408,115</b>
<b>Total Assets</b>	<b>\$ 13,189,023</b>	<b>\$ 12,408,115</b>

### National Mediation Board Statement of Changes in Net Position

For the Year Ended September 30, 2011 and September 30, 2010

	<b>2011</b>	<b>2010</b>
<b>Unexpended Appropriations</b>		
Beginning Balance – October 1, 2010	\$ 3,259,683	\$ 2,707,490
Prior Period Adjustments	(28,803)	8,158
Beginning Balance Adjusted	\$ 3,230,881	\$ 2,715,648
Appropriations Received	13,463,000	13,463,000
Other Adjustments	(358,876)	(469,620)
Appropriations Used	(12,618,211)	(12,449,345)
<b>Total Unexpended Appropriations</b>	<b>\$ 3,716,794</b>	<b>\$ 3,259,683</b>
<b>Cumulative Results of Operations</b>		
Beginning Balance – October 1, 2010	\$ (719,819)	\$ (1,239,365)
Prior Period Adjustments – All Other Funds	28,803	(8,158)
Beginning Balance as Adjusted – All Other Funds	\$ (691,016)	\$ (1,247,523)
Appropriations Used – All Other Funds	12,618,211	12,449,345
Imputed Financing – All Other Funds (Note 5)	480,538	486,474
Net Cost of Operations – All Other Funds	(13,189,023)	(12,408,115)
<b>Total Cumulative Result of Operations</b>	<b>\$ (781,290)</b>	<b>\$ (719,819)</b>
<b>Net Position</b>	<b>\$ 2,935,504</b>	<b>\$ 2,539,864</b>